

Effective 5/12/2015

19-12-201 Sales and use tax exemption for certain purchases or leases related to pollution control.

- (1) Except as provided in Subsection (2), a purchase or lease of the following is exempt from a tax imposed under Title 59, Chapter 12, Sales and Use Tax Act:
- (a) freestanding pollution control property;
 - (b) tangible personal property if the tangible personal property is:
 - (i) incorporated into freestanding pollution control property; or
 - (ii) used at, used in the construction of, or incorporated into a pollution control facility;
 - (c) a part, if the part is used in the repair or replacement of property described in Subsection (1)(a) or (b);
 - (d) a product transferred electronically, if the property transferred electronically is:
 - (i) incorporated into freestanding pollution control property; or
 - (ii) used at, used in the construction of, or incorporated into a pollution control facility; or
 - (e) a service, if the service is performed on:
 - (i) freestanding pollution control property;
 - (ii) a pollution control facility; or
 - (iii) property described in Subsection (1)(b), a part described in Subsection (1)(c), or a product described in Subsection (1)(d).
- (2) A purchase or lease of the following is not exempt under this section:
- (a) a consumable chemical that is not reusable;
 - (b) a consumable cleaning material that is not reusable; or
 - (c) a consumable supply that is not reusable.
- (3) A purchase or lease of office equipment or an office supply is not exempt under this section if the primary purpose of the office equipment or office supply is not the prevention, control, or reduction of air or water pollution by:
- (a) the disposal or elimination of, or redesign to eliminate, waste, and the use of treatment works for industrial waste; or
 - (b) the disposal, elimination, or reduction of, or redesign to eliminate or reduce, air pollutants, air pollution, or air pollution sources, and the use of one or more air cleaning devices.

Amended by Chapter 154, 2015 General Session